IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28074 of 2025
and
W.M.P.Nos.31488 & 31493 of 2025

Tvl. Selvam Super Market,
Represented by its Partner,
Thiru Mohana Vinod Kumar
No.183, Trunk Road,
Poonamallee,
Chennai – 600 056. ... Petitioner

Vs.

1. Assistant Commissioner (ST),
   Poonamallee Assessment Circle,
   No.4/109, Third Floor,
   Chennai Bangalore High Way,
   Nazarathpet, Chennai – 600 123.

2. Deputy Commissioner (ST),
   GST Appeal-II,
   Commercial Taxes Main Building,
   2nd Floor, Greams Road,
   Chennai – 600 006. ... Respondents

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the impugned order on the file of the 1st respondent in DRC-07 Ref.No.ZD3302252949527 dated 28.02.2025 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and order in reference ZD330725186835W dated 18.07.2025 passed by the 2nd respondent and quash the same as illegal and devoid of merits.

For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

In this writ petition, the petitioner has challenged the impugned Order dated 18.07.2025 passed by the 2nd respondent, whereby the petitioner's appeal against the 1st respondent's Order dated 28.02.2025, has been rejected on the ground of limitation.

2. The appeal has been filed with a marginal delay beyond the condonable period of limitation.

3. The learned counsel for the petitioner would submit that the petitioner may be given liberty to pursue the appeal before the appellate authority.

4. The learned counsel for the petitioner would further submit that the Court may order such permission as may be required to put forth the contentions of the petitioner and respondents.

5. Having considered the submissions of the learned counsel for the petitioner, and following the consistent view taken by this Court under similar circumstances, and also taking note of the fact that the petitioner has already pre-deposited 10% of the disputed tax at the time of filing an appeal before the 2^{nd} respondent on 03.07.2025, the case is remitted back to the 2^{nd} respondent to pass a fresh order subject to the petitioner depositing an additional 15% of the disputed tax, over and above the 10% already deposited at the time of filing of an appeal on 03.07.2025, in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. If the petitioner makes such additional deposit, the 2^{nd} respondent namely Deputy Commissioner (ST), shall dispose of the appeal on merits after hearing the petitioner without reference to limitation.

7. It is made clear that bank attachment, if any, shall be lifted subject to the deposit of the additional 15% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the respective impugned order.

8. In case the petitioner fails to comply with any of the stipulations, the respondents are at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed in limine today.

9. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

20.11.2025

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Neutral Citation : Yes / No

To

1. The Assistant Commissioner (ST),
   Poonamallee Assessment Circle,
   No.4/109, Third Floor,
   Chennai Bangalore High Way,
   Nazarathpet, Chennai – 600 123.

2. The Deputy Commissioner (ST),
   GST Appeal-II,
   Commercial Taxes Main Building,
   2^{nd} Floor, Greams Road,
   Chennai – 600 006.

C.SARAVANAN, J.

raja

W.P.No.28074 of 2025

20.11.2025